

**United States District Court  
Eastern District of Michigan  
Southern Division**

PAUL R. GLOVER,

Plaintiff,

-v-

Case No. 05-60044  
Hon. Marianne O. Battani

UNITED STATES OF AMERICA,

Defendant.

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**ORDER ADOPTING REPORT AND RECOMMENDATION AND  
GRANTING DEFENDANTS' MOTION TO DISMISS**

Plaintiff filed suit claiming that the Internal Revenue Service ("IRS") owed him a tax refund from the 1998 tax year. Defendant filed a Motion to Dismiss on the ground that the claim for refund was untimely.

Pursuant to 28 U.S.C. § 636(b)(1), the matter was referred to Magistrate Judge Mona K. Mazoub for all pretrial proceedings. Magistrate Judge Mazoub heard oral argument on June 1, 2004, and issued a Report and Recommendation, dated June , 2005, in which she recommended that the Defendant's Motion to Dismiss be granted. The Court has reviewed the Report and Recommendation and finds the facts and law support the recommendation of dismissal. In addition, notification was given to both parties that objections thereto had to be filed within ten (10) days of service of a copy, and none have been filed within the time frame allowed by 28 U.S.C. § 636(b)(1) and Local Rule 72.1(d). Therefore, the Court ADOPTS the Report and Recommendation.

Accordingly, Defendants' Motion to Dismiss is GRANTED. Plaintiff's complaint is DISMISSED in its entirety.

IT IS SO ORDERED.

s/Marianne O. Battani  
MARIANNE O. BATTANI  
UNITED STATES DISTRICT JUDGE

DATED: July 11, 2005

CERTIFICATE OF SERVICE

Copies of this Opinion and Order were mailed to Paul R. Glover, 22413 Benjamin, St. Clair Shores, MI 48081 and Elizabeth Lan Davis on this date by ordinary mail and electronic filing.

s/Bernadette M. Thebolt  
Deputy Clerk